

Exhibit A

Claim Number	Creditor Name	ACR Procedures	Claim Amount
30999	ALICEA VIROLA, VANESSA	Public Employee	\$9,000.00
99585-1	ALMODOVAR RODRIGUEZ, RICARDO	Public Employee	\$2,000.00
180104	AMERITRADE CLEARING, INC.	Tax Refund	\$201,646.00
47314	ARZOLA CARABALLO, LUIS E.	Public Employee	\$0.00
77734	BATIZ RODRIGUEZ, ANGEL M.	Public Employee	\$0.00
132759	BERDIEL LOPEZ, BLANCA I.	Public Employee	\$0.00
69079	BERROCALES MORENO, IVELISSE	Public Employee	\$0.00
102209	BRAVO ALONSO, GLADYS N	Public Employee & Pension/Retiree	\$0.00
68261	BRAVO ALONSO, GLADYS N.	Public Employee & Pension/Retiree	\$0.00
141433	BRAVO ALONSO, GLADYS N.	Public Employee & Pension/Retiree	\$0.00
43192	BURGOS CRUZ, HILDA M	Public Employee	\$0.00
24753	CACERES MORALES, JOSE A	Public Employee	\$65,000.00
58761	CALZADA MILLAN, ONESIMO	Public Employee	\$50,000.00
180488	CANDELARIO BAEZ, WANDA	Pension/Retiree	\$81,639.50
9814	CARDOZA MARTINEZ, JOSE	Public Employee	\$0.00
84867-1	CENTENO ALVARADO, RAFAEL	Public Employee	\$18,000.00

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26104	CHAPARRO VILLANUE, SANDRA I	Public Employee	\$0.00
129974	COLON FONT, WANDA I.	Public Employee	\$0.00
37316	CORALES PAGAN, IVIS A.	Public Employee	\$0.00
43253	CRESPO PEREZ, EFRAIN	Public Employee	\$0.00
132771-1	CRUZ ARCE, EVELYN	Public Employee	\$0.00
34994	CRUZ RODRIGUEZ, LITZA M	Public Employee	\$0.00
7913	CRUZ RODRIGUEZ, SHEILA	Pension/Retiree	\$60,000.00
124586	DELBREY IGLESIAS, MYRNA E	Public Employee & Pension/Retiree	\$0.00
32304	DIAZ AVILES, ORLANDO	Public Employee	\$0.00
31247	DURAN CABAN, PALACIN	Public Employee	\$0.00
71441	FIGUEROA TORRES, ALEXIS	Public Employee	\$15,000.00
154506	FRANCIS DONGLES, BEVERLY	Public Employee	\$0.00
2426	FRANCISCO TORO DE OSUNA VIVIANA VELEZ PEREZ COMM PROP	Public Employee	\$0.00
13320	GARCIA MORALES, VICTOR R	Public Employee	\$27,490.00
61437	GARCIA NIEVES, CARMEN DELIA	Public Employee	\$0.00
180157	GARRIDO AMADEO, MARIA T	Tax Refund	\$1,400.00

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180178	GOLDMAN, MARK	Tax Refund	\$105,035.00
180099	GOLDMAN, REBECCA	Tax Refund	\$105,035.00
180179	GOLDMAN, STUART J.	Tax Refund	\$105,035.00
113021	GONZALEZ GONZALEZ, NORBERTO	Public Employee	\$0.00
91396	GONZALEZ QUIRINDONGO, EFRAIN	Public Employee	\$0.00
171069	HERNANDEZ CRUZ, NELSON	Public Employee	\$47,800.00
7323	HUERTAS ACEVEDO, BRENDA L	Pension/Retiree	\$22,161.00
65910	JORGE PAGAN, GLENDA I	Public Employee	\$1,552.35
69188	JORGE PAGAN, GLENDA I	Public Employee	\$0.00
71958	JORGE PAGAN, GLENDA I	Public Employee	\$0.00
73977	JORGE PAGAN, GLENDA I	Public Employee	\$0.00
180150	JOSE L. GARRIDO TOBAJA AND IRAIDA AMADEO MURGA	Tax Refund	\$3,490.00
24607-1	LEBRON FLORES, AMANLYS	Public Employee	\$0.00
136447-1	LERA VEGA, LYDIA E	Public Employee	\$0.00
164539-1	LIRA VEGA, LYDIA ESTHER	Public Employee	\$0.00
9987-1	LOPEZ BAEZ, SONIA N	Pension/Retiree	\$0.00

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122236-1	LOPEZ LOPEZ, ARTURO	Public Employee	\$0.00
30129	LOZA RUIZ, SYLKIA	Public Employee	\$0.00
31285	MALDONADO MARQUEZ, VILMA R	Public Employee	\$0.00
113044	MALDONADO MARTINEZ, NESTOR C	Public Employee	\$0.00
109884	MALDONADO NEGRON, FELIX L	Public Employee	\$0.00
180154	MAPRIMAR FOOD CORP.	Tax Refund	\$50,758.81
159486	MARCHAND CASTRO, MARISOL	Pension/Retiree	\$0.00
19734	MARCIAL TORRES, MARITZA	Public Employee	\$65,000.00
130770	MARTINEZ RIVAS, ADA J	Public Employee	\$30,000.00
93751	MARTINEZ TORRES, JOSE MARTIN	Public Employee	\$0.00
7442-1	MARTY TROCHE, HIRAM L	Union Grievance	\$0.00
130661	MATIAS RUIZ, EVELYN	Public Employee	\$400.00
88777	MEDINA SANTIAGO, JOSE OGADEN	Public Employee	\$0.00
164581	MEDINA TORO, ANATILDE	Public Employee	\$0.00
178511	MENDEZ MOJICA, GLADYS	Public Employee	\$0.00
26710	MIRANDA ORTIZ , ANA DELIA	Public Employee	\$0.00

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46355	MONTALVO DIAZ, RAUL	Public Employee	\$0.00
70166	MONTALVO VELEZ, DANILO	Public Employee	\$0.00
81414	MORALES CORDERO, ROBERTO	Public Employee	\$0.00
3072	MORALES IRIZARRY, JOSE	Public Employee	\$60,000.00
162225	MORALES RUIZ, MARIA DEL C	Public Employee	\$21,600.00
71643-1	MORLAES PEREZ, WANDA I.	Public Employee	\$0.00
98524	NAZARIO AVILES, LUIS	Public Employee	\$0.00
83253	NAZARIO TORRES, WILSON	Public Employee	\$0.00
126945	NEGRON DE JESUS, ANGEL L.	Public Employee	\$0.00
11203	NEGRON ROMAN, HECTOR	Public Employee	\$13,300.00
31422	OCASIO JIMENEZ, WALLACE R	Pension/Retiree	\$0.00
32382	PAGAN PACHECO, ANDERSON	Public Employee	\$20,000.00
47951	PAGAN RIOS, JUAN CARLOS	Public Employee	\$0.00
77753	PEREZ CRUZ, ALVIN F.	Public Employee	\$0.00
120118	PEREZ DE JESUS, GRISEL	Public Employee	\$0.00
145635	PEREZ JIMENEZ, LUIS DANIEL	Public Employee	\$0.00

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128370-1	PLAZA TOLEDO, OMARIS	Public Employee	\$0.00
140849	RAMIREZ-ALVAREZ, LYDIA C.	Public Employee	\$0.00
1562-1	RAMOS GUZMAN, DOMINGO	Pension/Retiree	\$0.00
144085	RENTAS VARGAS, EDGARDO	Public Employee	\$0.00
148952	RENTAS VARGAS, ORLANDO	Public Employee	\$0.00
136023	RIOS TEXEIRA, PAULA	Public Employee	\$22,400.00
60320	RIVAS FERNANDEZ, MARIA M.	Public Employee	\$0.00
61154	RIVAS FERNANDEZ, MARIA M.	Public Employee	\$0.00
62094	RIVERA CRUZ, GAMALIEL	Pension/Retiree	\$30,832.91
149039	RIVERA DOMINGUEZ, OSVALDO	Public Employee	\$0.00
125934	RIVERA ORTIZ, HAYBED	Public Employee	\$90,000.00
20160	RIVERA VALENTIN, EDDA J	Public Employee	\$25,000.00
77871	ROCHE RODRIGUEZ, LUIS F	Public Employee	\$0.00
26107-1	RODRIGUEZ CHAPARRO, MARIA	Public Employee	\$0.00
35904	RODRIGUEZ GALARZA, CARLOS M	Public Employee	\$6,929.00
83696	RODRIGUEZ MONTANEZ, LAURA I.	Public Employee & Pension/Retiree	\$9,000.00

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67776	RODRIGUEZ MORALES , RIESNER GREGORIO	Public Employee	\$0.00
19574	RODRIGUEZ RIVERA, GIMARY	Public Employee	\$0.00
64240	ROMERO GARCIA, MERCEDES	Public Employee	\$100,000.00
36875	ROSARIO GOMEZ, DAMARYS	Public Employee	\$0.00
18123	RUIZ RIVERA, SHARON ENID	Public Employee	\$19,837.45
173157	SANCHEZ DE JESUS, ARMANDO	Public Employee	\$0.00
78717	SANCHEZ GONZALEZ, JOSE R	Public Employee	\$0.00
68722	SÁNCHEZ TORRES, LUZ M.	Public Employee	\$0.00
148168	SANTANA SANTANA, IRMA DORIS	Public Employee	\$0.00
63939	SANTANA VARGAS, JOHNNY	Public Employee	\$0.00
97237	SANTIAGO CAVONI, RAFAEL	Public Employee	\$0.00
108234-1	SANTIAGO HERNANDEZ, DELBA I	Public Employee	\$0.00
130470-1	SANTIAGO HERNANDEZ, MARIA DELOS A.	Public Employee	\$0.00
47370-1	SANTIAGO RODRIGUEZ, SERAFIN	Public Employee	\$0.00
30093	SANTIAGO SANCHEZ, YAJAIRA	Public Employee	\$0.00
5594	SANTIAGO SANTIAGO, EDGARDO L	Public Employee	\$20,000.00

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51351	SANTOS RODRIGUEZ, JOSE A	Public Employee	\$0.00
12500	SANTOS RODRIGUEZ, MADELINE	Public Employee	\$0.00
15457	SANTOS RODRIGUEZ, YANIRA	Public Employee	\$0.00
70744-1	SILVA BERNIER, JOSE V.	Public Employee	\$0.00
81539	SOTOMAYOR TORRES, FRANK R L	Public Employee	\$0.00
33663	TORRES CASABLANCA, MAYRA	Public Employee	\$0.00
38234	TORRES CASABLANCA, MAYRA	Public Employee	\$0.00
157737	TORRES GUADALUPE, JOSE L.	Public Employee	\$0.00
133136	TORRES LABRY, MARIA M.	Public Employee	\$16,000.00
95671	TORRES VEGA, JOSE D	Public Employee	\$15,000.00
40960	VAZQUEZ DIAZ, RICARDO	Public Employee	\$0.00
42923	VAZQUEZ HERRERA, DANYA J.	Public Employee	\$500.00
42835	VEGA RIVERA, JESUS E	Public Employee	\$0.00
43073	VEGA RIVERA, JESUS E	Public Employee	\$0.00
161810	VEGA SERRANO, JOSE A	Public Employee	\$15,067.00
161861	VELEZ CRUZ, DAISY	Public Employee	\$0.00

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147739	VELEZ GUZMAN, PEDRO LUIS	Public Employee	\$0.00
131838	VELEZ LUGO, IRIS M	Public Employee	\$18,000.00
49468	VELEZ RODRIGUEZ, JOHN	Public Employee	\$138,000.00
141356	VELEZ TORRES, AUREA E.	Public Employee	\$14,400.00
180247	WILLIAM J. MURRAY MARITAL TRUST	Tax Refund	\$96,339.00